



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

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No. 192 Dispur, Saturday, 19th April, 2025, 29th Chaitra, 1947 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

## NOTIFICATION

The 3rd April, 2025

**eCF No.19136/301.**—In exercise of the powers conferred by section 164 of the Assam Goods and Services Tax Act, 2017, the Governor of Assam is hereby pleased further to amend the Assam Goods and Services Tax Rules, 2017, hereinafter referred to as the principal Rules, in the manner hereinafter appearing, namely: —

Assam  
Act No.  
XXVIII of  
2017

- |                              |  |
|------------------------------|--|
| Short title and commencement | 1. (1) These rules may be called the Assam Goods and Services Tax (Fourth Amendment) Rules, 2022.<br>(2) They shall come into force with effect from the 1st day of December, 2022.  |
| Amendment of rule 122        | 2. In the principal Rules, rule 122 shall be omitted.  |
| Amendment of rule 124        | 3. In the principal Rules, rule 124 shall be omitted.  |
| Amendment of rule 125        | 4. In the principal Rules, rule 125 shall be omitted.  |
| Amendment of rule 127        | 5. In the principal Rules, in rule 127,<br>(i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted;<br>(ii) for the words and punctuation mark “It shall be the duty of the Authority, -”, appearing in the beginning, the words and punctuation mark, “The authority shall discharge the following functions, namely: -” shall be substituted; |
| Amendment of rule 134        | 6. In the principal Rules, rule 134 shall be omitted;  |
| Amendment of rule 137        | 7. In the principal Rules, in rule 137,<br>(i) the first paragraph shall be deleted;<br>(ii) in the Explanation, for clause (a), the following shall be substituted, namely: —<br>“(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Act;”.   |

VIRENDRA MITTAL,

Commissioner & Secretary to the Government of Assam,  
Finance (Taxation) Department.